

Reference for a preliminary ruling from the Bundesfinanzhof by order of that court of 10 February 2005 in the case of Albert Collée, as full legal successor to Collée KG v Finanzamt Limburg a.d. Lahn

(Case C-146/05)

(2005/C 143/36)

(Language of the case: German)

Reference has been made to the Court of Justice of the European Communities by order of the Bundesfinanzhof (Federal Finance Court) (Germany) of 10 February 2005, received at the Court Registry on 1 April 2005, for a preliminary ruling in the proceedings between Albert Collée, as full legal successor to Collée KG, and Finanzamt Limburg a.d. Lahn on the following questions:

1. Is a tax authority entitled to refuse to allow an intra-Community supply, which undoubtedly occurred, to be exempt from tax solely on the ground that the taxable person did not produce the prescribed accounting evidence in good time?
2. Does the answer to the question depend on whether the taxable person initially knowingly concealed the fact that an intra-Community supply had occurred?

Action brought on 1 April 2005 by the Commission of the European Communities against the Kingdom of the Netherlands

(Case C-147/05)

(2005/C 143/37)

(Language of the case: Dutch)

An action against the Kingdom of the Netherlands was brought before the Court of Justice of the European Communities on 1 April 2005 by the Commission of the European Communities, represented by M. van Beek and S.P. Quintillan, of its Legal Service.

The Commission claims that the Court should:

1. declare that by not taking all necessary legal and administrative measures to comply with Directive 2000/60/EC⁽¹⁾ of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy, or by not notifying the Commission of such measures, the Kingdom of the Netherlands has failed to fulfil its obligations under that directive;
2. order the Kingdom of the Netherlands to pay the costs.

Pleas in law and main arguments

The period for implementing the directive in national law expired on 22 December 2003.

⁽¹⁾ OJ 2000 L 327, p. 1

Reference for a preliminary ruling from the Bundesfinanzhof by order of that court of 13 January 2005 in F. Weissheimer Malzfabrik v Hauptzollamt Hamburg-Jonas

(Case C-151/05)

(2005/C 143/38)

(Language of the case: German)

Reference has been made to the Court of Justice of the European Communities by order of the Bundesfinanzhof (Federal Finance Court) (Germany) of 13 January 2005, received at the Court Registry on 4 April 2005, for a preliminary ruling in the proceedings between F. Weissheimer Malzfabrik and Hauptzollamt Hamburg-Jonas on the following questions:

1. Does Article 70 of Council Regulation (EEC) No 2913/92⁽¹⁾ of 12 October 1992 establishing the Community Customs Code apply where it is necessary to establish whether a product in respect of which recovery of export duty is sought is of marketable quality?